

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 12, 2007

Mr. Henri de Castries  
Chief Executive Officer  
AXA  
25, Avenue Matignon  
75008 Paris  
France

**Re: AXA**  
**Form 20-F for Fiscal Year Ended December 31, 2005**  
**Filed on June 29, 2006**  
**File No. 001-14410**

Dear Mr. De Castries:

We have completed our review of your Form 12-F and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant